



Business License Division

General Business License and Occupation Tax Information

**City of Marietta
Business License &
Revenue Division
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Welcome to the City of Marietta. This pamphlet is designed to provide general information and assistance regarding business license requirements for businesses operating in the City of Marietta. The information presented herein is not all-inclusive and is not a substitute for the Marietta City Code. Any questions may be directed to the Marietta Business License Office.

General Business License Requirements

Every business located within the city shall apply for and obtain a business license prior to conducting business. This requirement shall apply to businesses whether profit or non-profit.

A Marietta mailing address does not always indicate the City of Marietta's jurisdiction. Please call us for assistance in determining if the location is in the City of Marietta, in unincorporated Cobb County, or another jurisdiction.

Obtaining a Business License or Occupation Tax Certificate

To obtain your city license or occupation tax certificate, you must complete an application and return it to the Business License office with your payment. You may come to City Hall or you may call the business license office at (770) 794-5520 if you prefer to have an application mailed or faxed to you (or print from this Web Page).

Licenses for alcoholic beverages, pawnshops, taxi services and other privilege licenses must be approved by a review board at its regular meeting before licenses can be issued

by the Business License Division. Call us at (770) 794-5520 for assistance and more information regarding these types of licenses.

Business License Fees

Generally, business license fees or occupation taxes are based on projected gross revenue derived by the business from within the State of Georgia for the calendar year or the total number of employees operating from the Marietta location in the state of Georgia. The fee charged is the larger amount from the two fee schedules.

Penalty and Interest

A penalty shall be assessed on any business working in the city without first obtaining a city business license or occupation tax certificate. A penalty of 10% of the license fee or occupation tax shall be assessed per year plus 1.5% per month or portion thereof from the time the business began in the city until all fees are paid.

Duration of License or Occupation Tax Certificate

Generally, all licenses or occupation tax certificates are valid for the calendar year in which they are obtained.

Renewals

Business licenses or occupation tax certificates must be renewed on or by the due date. A renewal application will be sent to the current mailing address on file. If your business changes its mailing address, you are required to notify the business license office to ensure your receipt of important notices such as the renewal application. However, if

your business does not receive this notice, you are required to renew by the due date even though a renewal application was not received. Penalty and interest fees will be assessed on all delinquent renewals.

Your business shall be required to complete the renewal form in order for the business license office to update their records with current information.

Change of Location and/or Name Change

If your business has a change of location and/or name change but stays within the city limits of Marietta, you must notify the business license office in writing and submit a \$25 change of location and/or name change fee.

Change of Ownership, Business Closing

A change of ownership shall constitute the closing of one business and the beginning of a new business. You must notify the business license office if you sell your business so your license or occupation tax certificate can be inactivated. If you purchase an existing business, you must apply for a new business license or occupation tax certificate on or before the day the change of ownership occurs. A bill of sale shall be submitted with the new application.

If you terminate a business in the City of Marietta, you must notify the business license office in writing so your license or occupation tax certificate can be inactivated.

Professionals

Individuals engaged in any of the following professions are required to pay an occupation tax of \$400 per year or choose to pay based on gross receipts:

- * law
- * medicine
- * osteopathy
- * chiropractic
- * podiatry
- * dentistry
- * optometry
- * veterinary medicine
- * engineers: civil, mechanical electrical or hydraulic
- * psychology
- * landscape architecture
- * land surveying
- * physiotherapy
- * public accounting
- * embalming
- * funeral directing
- * architecture

The \$400 tax is assessed on each individual practicing a profession. However, if a business chooses to pay based on gross receipts, only one fee is due for the business. New applicants shall be required to submit a copy of their certification from the State of Georgia.

Contractors

Individuals in the construction field located in the city limits of Marietta must obtain a city business license or occupation tax certificate. Businesses in the construction industry that are not located within the city are required to bring proof of their local license if located in the State of Georgia. If they are located outside the state, they must obtain a city business license or occupation tax certificate. Those individuals who must be certified by the Secretary of

State's Office shall submit a copy of their certification card with the application.

Limited Home Occupations

Businesses located in a residential dwelling are limited to the activities they may conduct from that location. Contact the Marietta Zoning Department at (770) 794-5440 for more information.

Permits and Inspections

Individuals in a construction field requiring permits and inspections for building, heating and air conditioning, and plumbing shall contact the Marietta Public Works Department at (770) 794-5659. If you require electrical permits and inspections, contact the Marietta Electrical Department at (770) 794-5647. For information and permits for signs, contact the Marietta Zoning Department at (770) 794-5440.

Businesses in the food service or restaurant field shall contact the Cobb County Environmental Health Department at (770) 435-7815 (south) or the Georgia Department of Agriculture at (404) 656-3621 for information and a health certificate.

The Downtown Marietta Development Authority

If your business is located in the Marietta Historical District, you must contact the Downtown Marietta Development Authority (DMDA) at (770) 794-5502 for information on requirements. **Hazardous Materials**

If your business involves hazardous materials, you must contact the Marietta Fire Prevention Office at (770) 794-5466 for information.

Utilities

To begin utility service to your business location or to disconnect service, you must contact Marietta Power at (770) 794-5150.

Trade Name Registration

If your business used or plans to use a name other than the owner's personal name, you are required to register that name with the Superior Court Clerk's Office. You may contact the Clerk of Superior Court at (770) 528-1359.

Day Care and Personal Care

Individuals providing child care and/or day care for adults must contact the City Zoning Department for approval at (770) 794-5440 and the State of Georgia Department of Human Resources Child Care License Division at (404) 657-5562. All persons approved to provide these services in the City of Marietta are required to obtain a city business license or occupation tax certificate.

Sales Taxes

Businesses are required to collect sales taxes on the retail sale of merchandise, the rental of certain items and for certain services. Contact the Georgia Department of Revenue at (404) 417-4490 for information and to obtain your sales tax number.

Taxes (Federal)

Businesses are required to obtain a federal Employers Identification Number (EIN) to report corporate income and to submit federal payroll taxes. You can obtain federal income tax information and assistance by calling 1 - (800) 829-4933.

Taxes (State)

For information regarding the preparation of tax returns for state income taxes, contact the Georgia Department of Revenue at (404) 417-2300 or corporations at (404) 417-2409.

Taxes (City)

All real and personal property taxes owed to the City of Marietta must be paid prior to the issuance or renewal of a business license or occupation tax certificate. For more information, contact the Marietta Tax Office at (770) 528-5680.

Incorporating a Business

To form a corporation in the State of Georgia, you must contact the Secretary of State's Office at (404) 656-2817. You do not have to be incorporated to engage in business in the City of Marietta.

State Certification

All professionals, specialized contractors such as plumbers, electricians, heating and air conditioning contractors, etc., used car dealers, and cosmetologists, for example, and others are required to be certified by the state. You can obtain information pertaining to these requirements by calling (478) 207-1300.

Small Business Administration

(404) 331-0100

Cobb County Chamber of Commerce

(770) 980-2000

First Stop Business Center

(404) 656-2817